

EXHIBIT E

Exhibit D -

Policy Number 10: Equal Employment Opportunity/Affirmative Action

SONY BMG is committed to providing equal employment opportunity for all persons and to take affirmative action to promote advancement opportunities, regardless of race, color, creed, national origin, ancestry, citizenship, religion, age, sensory, physical or mental disability, medical condition, genetic characteristics, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related conditions, and military or veteran status, or other status protected by federal, state, or local law.

Equal opportunity extends to all aspects of the employment relationship, including hiring, transfers, promotions, training, terminations, working conditions, compensation, benefits, and other terms and conditions of employment. All staffing decisions are based solely on the job-related qualifications of each individual.

SONY BMG complies with federal, state and local equal employment opportunity laws and strives to keep the workplace free from all forms of harassment, including sexual harassment. SONY BMG considers harassment in all forms to be a serious offense. (See detailed Harassment-Free Workplace, Policy 14.)

Employees who believe they have been subjected to prohibited discrimination or harassment should immediately report the incident to their manager, to any member of management with whom he/she feels comfortable, or Human Resources. Complaints are investigated promptly and handled as confidentially as possible. SONY BMG ensures that employees following this complaint procedure are protected against illegal retaliation.

Managers or employees found to have engaged in discriminatory conduct or harassment are subject to immediate disciplinary action, including possible suspension without pay and/or termination of employment.

Managers are responsible for ensuring that equal employment opportunity is provided for all personnel in their department, and for giving the Company's affirmative action plan full support through leadership and personal example. In addition, it is the duty of every employee of SONY BMG to create a job environment that is conducive to our nondiscrimination and affirmative action policies. Overall responsibility for the coordination, direction, and enforcement of SONY BMG's Equal Employment Opportunity and affirmative action policies, programs, and efforts has been assigned to the Executive Vice President of Human Resources, and or his/her designee.

Representatives of Human Resources or the Law Department have the exclusive responsibility for communicating with any government agency regarding any matter relating to equal employment opportunity. Human Resources or the Law Department

should be notified immediately if any notice, complaint, inquiry, or request is received from any governmental agency or authority regarding an equal employment matter. Human Resources or the Law Department will then deal with the agency. The the General Counsel or his/her designee may give information and/or respond.

Exhibit E

Policy Number 11: Diversity

SONY BMG values and promotes diversity as a strategic business advantage. The Company is dedicated to creating an environment in which all employees can contribute to their fullest potential. Diversity refers to human differences, including those based on culture, ethnicity, gender, sexual preferences, religious beliefs, age, position in the organization, and educational background.

Some of the benefits SONY BMG derives from the diversity of its workforce are:

- ◆ Different viewpoints and perspectives in decision-making
- ◆ Greater innovation and creativity
- ◆ A broad pool of qualified employees.

All new managers are responsible for working to encourage awareness and respect for diversity within their departments. Managers must meet the challenge of maintaining a workplace:

- ◆ Where each employee feels accepted and appreciated
- ◆ That offers opportunities based on proficiencies in work-related competencies
- ◆ That motivates employees to achieve their best
- ◆ Where each employee feels confident of achieving his/her potential.

Exhibit F

Policy Number 12: Accommodating Individuals with Disabilities

It is SONY BMG's policy to comply with federal, state, and local laws concerning the employment of individuals with a disability, and not to discriminate against qualified individuals who have a disability or are perceived to have a disability with respect to selection and hiring, advancement, discharge, compensation, training, or other terms, conditions, and privileges of employment. SONY BMG reasonably accommodates qualified individuals with a disability so that they can perform the essential functions of a job.

If requested, assistance in completing the job application is available. Prior to extending a conditional offer of employment, the only inquiries regarding the applicant's physical or mental capabilities that are permitted are:

- ◆ Whether the applicant has the ability to perform a specific job function,
- ◆ What the applicant's qualifications and skills are, and
- ◆ Asking the applicant to describe or demonstrate how he/she would perform essential job tasks.

An individual who cannot be reasonably accommodated for a job, without undue hardship, will not be selected for that position.

Qualified individuals with disabilities may make requests for reasonable accommodation by contacting Human Resources. On receipt of an accommodation request, the manager should refer the case to a Human Resources representative, who will meet with the requesting individual to discuss and identify the precise limitations resulting from the disability and the potential accommodation that SONY BMG might make to help accommodate those limitations.

Human Resources, in consultation with others where appropriate, will determine the feasibility of the requested accommodation, considering various factors, including, but not limited to, the nature and cost of the accommodation, and the accommodation's impact on the operation, including its impact on the ability of other employees to perform their duties and on the operation's ability to conduct business.

All employees are expected to comply with SONY BMG's Drug and Alcohol Use Policy. (See Policy 25.)

All employees are required to comply with safety standards. (See Safety and Health, Policy 21.) If an applicant's physical or medical condition poses a direct threat to the health or safety of him-/herself or other individuals in the workplace and this threat cannot be eliminated by reasonable accommodation, the individual will not be hired.

Current employees who have a physical or medical condition that poses a direct threat to the health or safety of themselves or others in the workplace are placed on appropriate leave. Human Resources is responsible for implementing this policy, including resolution of reasonable accommodation, safety, and undue hardship issues.

Exhibit G

Policy Number 13: Respectful Work Environment

It is SONY BMG's goal to maintain a work environment in which every person treats every other person with dignity and respect. All employees come to the workplace with unique life experiences and personalities that affect how they interact with other people. Basic dispositions - whether people are shy or extroverted, quick to anger or to tears - and whether they tend to address situations when they arise or let them fester, also affect employee interactions. In addition, an employee's gender, race, ethnic background, age, religion, sexual orientation, and physical abilities or attributes may affect how he/she sees and interacts with others.

With so many differences between people, some amount of interpersonal discomfort, tension and conflict is an inevitable and natural part of life. The solution in the workplace is not to disregard these differences or to pretend they don't exist; it is to create an environment in which each person feels seen, heard and valued. To accomplish this, all employees need to acknowledge the fullness and uniqueness of other employees' life experiences and contributions, respect their differences, and treat them with dignity at all times.

Managers should be sensitive, and where possible responsive, to employees' life circumstances. Taking time to get to know employees goes a long way in making them feel valued and respected. Managers should listen to employees. Sometimes understanding their particular life circumstances can make a tremendous difference in terms of how their contributions are viewed in the workplace. If an employee has a particular need, managers should try to be responsive to that need, consistent with applicable policies and procedures and should consider a full range of alternatives before concluding a solution is not available. They should do what they can to make sure each employee knows he/she is a valued member of the team.

Exhibit H

Policy Number 14: Harassment-Free Workplace

SONY BMG recognizes and appreciates a working environment that supports free-flowing information, creative ideas and flexibility. As we strive to foster this environment, it is critical that we all work together to maintain a workplace that is free from all forms of discrimination, including harassment. Harassment violates an individual's fundamental rights and personal dignity, and undermines the integrity of our workplace. SONY BMG will not tolerate any type of harassment of its employees. The Company's policy is to exercise reasonable care to prevent any harassment and, if such misconduct occurs, to investigate and take prompt remedial action – no matter whom it involves. SONY BMG will take all reasonable steps to ensure the fairness and evenhandedness of its investigation.

Prohibited harassment includes harassment of a sexual nature, and also includes harassment based on race, color, creed, national origin, ancestry, citizenship, religion, age, sensory, physical or mental disability, medical condition, genetic characteristics, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related conditions, and military or veteran status, or other status protected by federal, state, or local law.

This policy applies to all personnel and employment applicants, and prohibits harassment and discrimination whether engaged in by fellow employees, supervisors, managers or third parties associated with the company (e.g. outside vendors, contractors, consultants, clients or customers).

All incidents of harassment – whether experienced or observed – must be reported regardless of the offender's identity or position. Personnel who have experienced or witnessed conduct they believe is contrary to this policy have an obligation to report the matter to their supervisor, department head, Human Resources representative or company counsel.

Any employee who engages in prohibited harassment will be subject to disciplinary action, up to and including suspension without pay and/or termination.

Employees are expected to be aware of and to refrain from any conduct or behavior that could be construed as harassment. Since harassment can take many forms, it is not possible to provide an exhaustive list of prohibited conduct. While not exhaustive, the following definitions and examples are illustrative of the types of conduct that will not be tolerated in our workplace.

Sexual Harassment Defined

Sexual harassment is unwanted sexual attention of a persistent or offensive nature made by a person who knows, or reasonably should know, that such attention is unwanted.

Sexual harassment also includes unwelcome conduct of a sexual nature that is severe or pervasive enough that it unreasonably interferes with an employee's job performance or creates an intimidating, hostile or offensive working environment. Additional examples of prohibited conduct include:

- ◆ A direct or indirect . . .
 - ⇒ promise to reward an employee if he/she complies with a request of a sexual nature
 - ⇒ threat to retaliate against an employee if he/she refuses to comply with a request of a sexual nature
 - ⇒ denial of an employment-related opportunity because he/she refuses to comply with a request of a sexual nature.
- ◆ Display or transmittal of pornographic or sexual materials, such as posting pictures of nude or scantily clad men or women, downloading sexually suggestive or explicit pictures or content from the Internet, or sending crude messages via email
- ◆ Indecent exposure
- ◆ Persistent sexual or romantic advances despite the other person's rejection of the advances
- ◆ Sexually suggestive or obscene letters, notes, or invitations.

As these examples illustrate, prohibited sexual harassment can take many forms — physical, verbal, visual, and/or electronic — and can be physical and/or psychological in nature. It can involve males harassing females or other males, and females harassing males or other females. It can also involve harassment by a person in a greater position of authority harassing a subordinate, individuals in positions of lesser or equal authority, or harassment by persons doing business with or for SONY BMG. In addition, sexual harassment can include conversation and/or conduct between consenting participants that is observed or overheard by another employee who finds the behavior hostile and/or offensive.

Sexual harassment does not apply to a consensual relationship between employees, so long as the relationship does not enhance or jeopardize the job opportunities of any employee or impact the job performance of another employee. Employees should recognize the risks and complications that arise from intimate relationships with other employees and proactively address any concerns that might arise. At a minimum, employees should report the relationship to Human Resources and are expected to ensure that the relationship does not jeopardize job performance, create a conflict of interest, or result in employment-related favoritism. (See Employment of Relatives, Policy 6; Conflicts of Interest, Policy 18; and Romantic or Sexual Relationship, Policy 15.)

Other Types of Harassment

Harassment is also prohibited when it is based on any other protected status, such as race, color, creed, national origin, ancestry, citizenship, religion, age, sensory, physical or mental disability, medical condition, genetic characteristics, sexual orientation, gender identity, marital status, pregnancy, childbirth or related conditions, military or veteran status, or other status protected by federal, state, or local law or regulation. Such harassment includes, but is not limited to, conduct similar to that described above.

How You Can Help Prevent Discrimination and Harassment in Our Workplace

One way you can help is to speak up if you or others are offended by someone's conduct. Let him or her know why you find the conduct offensive and ask them to stop. Sometimes people may not realize that what they say or do may be offensive to others.

If you feel uncomfortable addressing the issue in this manner, or you do speak up and the offensive behavior does not immediately cease, it is your responsibility to promptly report the conduct.

How to Report a Concern about Discrimination and/or Harassment

To ensure that all employee concerns are raised and addressed in as prompt and effective a manner as possible, SONY BMG has established a variety of ways for employees to report their concerns. An employee can:

- ♦ Report the incident to his/her immediate manager, or to any member of senior management with whom the employee feels comfortable
- ♦ Report the incident to a member of the Human Resources Department
- ♦ Call the SONY BMG ETHICS Hotline (1 888-448-4627)

These alternatives allow an employee to avoid using the ordinary reporting process and to bypass anyone who he/she believes has caused, has contributed to, or is otherwise responsible for, the alleged discrimination or harassment.

Employees should be prepared to provide as much detail about their concerns as possible. It is very helpful to the investigation process if, for each incident that an employee believes constitutes discriminatory or harassing behavior, he/she can: (1) provide the date, time, and location of the incident; (2) specifically describe what was said or done; (3) identify any potential witnesses; and (4) provide any physical evidence (e.g., notes, pictures).

SONY BMG's Response to Complaints

Upon receiving a complaint, SONY BMG will conduct a prompt, thorough and objective investigation of the allegations. SONY BMG expects all employees to cooperate in these investigations. SONY BMG will conduct the investigation in as confidential a manner as

possible, and expects all employees involved in the process to refrain from discussing the matter outside of the investigation process.

If SONY BMG concludes that discrimination and/or harassment has occurred, SONY BMG will take corrective and remedial action against the discriminator/harasser commensurate with the circumstances, up to and including suspension without pay and/or termination. Appropriate action will also be taken to deter any future discrimination or harassment.

Protection from Retaliation

No action will be taken against any employee for making legitimate claims or inquiries concerning discrimination or harassment. SONY BMG strictly prohibits and will not tolerate retaliation against any employee because they filed a complaint or provided information in an investigation. If an employee believes that he/she or someone else has been retaliated against for coming forward or assisting in an investigation, he/she must report his/her concerns immediately. Employees who witness act(s) which they believe amount to retaliation for reporting harassment are encouraged to report such incidents. An employee may choose to use any of the methods referred to above for raising a concern about retaliatory conduct. Human Resources will act promptly to investigate the situation and will take steps to ensure that retaliatory conduct ceases immediately.

Enforcement

Any employee, who engages in prohibited discrimination, harassment and/or retaliation, including any manager who knew about the violation but took no action to stop it, may be held personally liable for monetary damages. SONY BMG does not consider conduct in violation of this Harassment-Free Workplace policy to be within the course and scope of employment or the direct consequence of the discharge of one's duties. Accordingly, to the extent permitted by law, SONY BMG reserves the right not to provide a defense or pay damages assessed against any employee for conduct in violation of this policy.

If you have any questions regarding equal employment opportunity or harassment awareness and prevention at SONY BMG, contact Human Resources.